

January 10, 2005

Ms. Mary Cottrell Secretary, Department of Telecommunications and Energy One South Station Boston, MA 02110

Re: D.T.E. 04-115

Dear Secretary Cottrell:

Attached please find for review by the Commission comments by Mirant Corporation in the above-mentioned proceeding.

Mirant is an independent power supplier with 18,000 MW of generating capacity in North America. We own and operate generating facilities totaling 1,397 MW in the state of Massachusetts. Our facilities include Canal Station (1,109 MW), Kendall Station (276 MW), and the Martha's Vineyard diesels (12 MW). Mirant has been an active participant in both the wholesale and retail markets in Massachusetts and in New England.

We are encouraged that the Commission is examining its processes for the procurement of default service and are pleased to participate in the process.

Respectfully submitted,

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